Personnel Cost Rates for IMF Projects which will be approved in early 2026 (euro/year)

The following personnel cost rates are currently estimated for applications for a research project submitted by October 1, 2025.

PhD Student (TV-L E13, 65 %)

Year 1	Year 2	Year 3
Pay level 1	Pay level 2	Pay level 2
51.000€	56.500€	58.500€

MTA (TV-L E9b)	Year 1	Year 2	Year 3
Scope of employment	Pay level 2	Pay level 2	Pay level 3
100%	63.500 €	65.500 €	70.000€
75%	47.625€	49.125€	52.500 €
50%	31.750 €	32.750 €	35.000 €

Student Assistants + Research Assistants (Gross Employer Costs)

	Student assistant		Research
Scope of	without Bachelor's	with Bachelor's	assistant
employment	degree	degree	
10 hrs./week	8.464 €	9.047 €	15.021 €
9 hrs./week	8.697 €	8.173 €	13.586 €
8 hrs./week	7.731 €	8.283 €	12.151 €
7 hrs./week	6.765 €	7.248 €	10.717 €
6 hrs./week	5.799€	6.213 €	9.281 €
5 hrs./week	4.833 €	5.178 €	7.766 €

The calculation is based on the probable filling of the position as of <u>September 1, 2026</u> for the IMF projects approved in February 2026.

166.000 €

199.000 € 149.250 € 99.500 €

Jährliche Steigerung auf 103%

	2025				
j	Scope of employment	Student assistant without Bachelor's degree	Student assistant with Bachelor's degree	Research assistant	
	10 hrs./week	8.217 €	8.784 €	14.584 €	
	9 hrs./week	8.444 €	7.935 €	13.190 €	
	8 hrs./week	7.506 €	8.042€	11.797 €	
	7 hrs./week	6.568 €	7.037 €	10.405€	
	6 hrs./week	5.630 €	6.032 €	9.011€	
	5 hrs./week	4.692 €	5.027 €	7.540 €	